

2000 LEGISLATIVE SUMMARY -- NEW AND AMENDED STATUTES

Regular Session
2000 Indiana General Assembly
Session Days: November 16 - 23, 1999
Reconvened: January 10, 2000
Adjourned: March 3, 2000

TAX CREDITS

SEA 171, SECTIONS 1 through 3.

Effective: January 1, 2000 (retroactive).

Citations Affected: IC 4-4-6.1-1.1; IC 6-3.1-7-2.

Provides that the term "zone business" includes an entity that claims certain tax benefits available to businesses located in an enterprise zone. Specifies that a taxpayer may claim the enterprise zone loan interest credit only if that taxpayer pays a registration fee, provides additional assistance to urban enterprise associations required of zone businesses, and complies with requirements adopted by the enterprise zone board.

SEA 8, SECTION 1.

Effective: January 1, 1999 (retroactive).

Citations Affected: IC 6-3-1-11.

Updates references to the Internal Revenue Code in certain Indiana income tax statutes.

SEA 14, SECTION 13.

Effective: On passage.

Citations Affected: IC 6-3.1-4-6.

Provides that the research expense credit against gross income taxes, adjusted gross income taxes, and supplemental corporate net income taxes expires December 31, 2002, rather than December 31, 1999.

HEA 1354, SECTION 1

Effective: On passage.

Citations Affected: IC 6-3.1-13-27.

Provides that the economic development for a growing economy (EDGE) board may award an EDGE tax credit for a project located in Hamilton County to a nonprofit organization that is a high growth company with high skilled jobs if the organization satisfies certain financial and other conditions.

INHERITANCE TAX

HEA 1008, SECTION 5.

Effective: On passage.

Citations Affected: IC 6-4.1-10-3.

Among other things, revises the procedure for refunding inheritance tax that has been illegally or erroneously collected.

FINANCIAL INSTITUTIONS TAX

HEA 1003, SECTIONS 1 through 6.

Effective: January 1, 1999 (retroactive).

Citations Affected: IC 6-5.5-2; IC 6-5.5-4.

Treats resident financial institutions the same as non-resident financial institutions for purposes of the financial institutions tax, by providing that the tax is imposed upon the apportioned Indiana income of all financial institutions. (Former law imposed the financial institutions tax on all the adjusted gross income of resident financial institutions.)

INNKEEPER'S TAXES

SEA 216, SECTIONS 1 through 4.

Effective: On passage.

Citations Affected: IC 6-9-23-3; IC 6-9-23-8; IC 6-9-33.

Allows the Allen County fiscal body to impose a supplemental food and beverage tax at a rate not to exceed 1%, but does not allow the current Allen County food and beverage tax and the supplemental tax to be in effect at the same time. Stipulates the uses to which the revenue from the new tax must be put (related to specified public buildings). Establishes conditions under which the current food and beverage tax or the new supplemental food and beverage tax will terminate.

MOTOR CARRIER SERVICES

SEA 470, SECTION 1.

Effective: July 1, 2000.

Citations Affected: IC 8-2.1-24-18.

Provides that the commercial vehicle-marking requirements in the Code of Federal Regulations that apply to intrastate carriers do not apply to motor vehicles operated by intrastate carriers or guest users as a farm vehicle or for personal purposes.

HEA 2022, SECTIONS 1-25

Effective: January 1, 2000

Citations Affected: IC 6-1.1-2-7; IC 6-6-5.5; IC 6-8.1-1-1; IC 6-8.1-3-1; IC 6-8.1-4-4; IC 6-8.1-5-2; IC 6-8.1-7-1; IC 6-8.1-10-4; IC 9-14-1-4; IC 9-17-2-1; IC 9-18-2-1,15,16,41; IC 9-18-9-2; IC 9-29-3-3; IC 12-13-8-2; IC 12-16-14-1; IC 12-19-4-2; IC 21-3-1.7-2.

COMMERCIAL VEHICLE EXCISE TAX – This law was enacted to replace the "rolling stock" property tax. It

imposes a tax due contemporaneously with registration based on the weight and type of commercial vehicle being registered. The rate of tax is established via statutory formula. See IC 6-6-5.5.

HEA 1789, SECTIONS 1-7, 14-17

Effective: July 1, 1999

Citations Affected: IC 6-2.5-7-1,3; IC 6-6-4.1-4, 6-6-4.1-4.5,4.7,4.8; IC 6-8.1-4-4.

PROPORTIONAL USE CREDIT – This law replaces the old proportional use exemption. Carriers are required to be certified to claim the credit. The refund is subject to a statutory cap and subsequent proration. It is a refundable credit, not an exemption. See IC 6-6-4.1-4,4.5,4.7,4.8.

HEA 1316, SECTION 1.

Effective: July 1, 2000.

Citations Affected: IC 8-9-11.

RAILROAD EMPLOYEES TRANSPORTER

Requires contract carriers that transport railroad employees to limit the hours of service by the contract carriers' drivers.

HR 3419 ENR (Federal)

Effective: January 1, 2000.

Citations Affected: IC 9-24-6-2 (49 USC 31310 and 31311)

FEDERAL MOTOR CARRIER SAFETY ACT – This law creates the Federal Motor Carrier Safety Administration. It also creates new federal requirements for highway safety, including changes to commercial driver's license law. See 49 USC 31311.

MISCELLANEOUS PROVISIONS

HEA 1051, SECTION 1.

Effective: July 1, 2000.

Citations Affected: IC 9-24-19.

Relocates in a new chapter in the Indiana Code penalty provisions for operating a motor vehicle with suspended or revoked driving privileges, licenses, or permits. Makes changes related to the crime of operating a motor vehicle with suspended or revoked driving privileges, licenses, or permits.

SEA 108, SECTIONS 9 through 11.

Effective: On passage; July 1, 2000.

Citations Affected: IC 24-3-2-10; IC 24-3-4; IC 24-5-0.5-3; noncode.

Among other things, amends the Cigarette Fair Trade and the Deceptive Practices Laws to provide that:

(1) cigarettes imported into the United States that appear to have been made and sold within the United States are presumed to be purchased outside the ordinary channels of trade;

(2) persons may not bring into Indiana certain cigarettes intended for export outside the United States;

(3) persons importing cigarettes into Indiana which are made outside Indiana must file monthly reports with the Department;

(4) the Department may use various processes, such as fines, penalties, and revocation of a cigarette distributor's permit, to enforce the new law;

(5) criminal charges and civil lawsuits may be brought against persons violating the new laws; and,

(6) it is a deceptive consumer practice that a supplier violated IC 24-3-4 concerning cigarettes for import or export.